



Catholic Diocese of Rockford
 P.O. Box 7044
 Rockford, IL 61125
 Phone: 815-399-4300

Professional Expense Reimbursement

NAME: _____ **REIMBURSEMENT PERIOD:** _____

PARISH/CCHS/AGENCY: _____ **CITY:** _____

Comments: Please indicate the full date and a brief description of ministry purpose, and attach receipts. See example below.

Professional Expense Summary:

(attach receipt for each item)

DATE	Description - Category	Amount	Receipt
10/1/2016	Example: US Cleaners – dry cleaning	35.00	√
TOTAL Professional Expenses			

Enter mileage total from separate mileage log(s) _____ miles x \$0.67 = _____
 @ current IRS reimbursement rate (0.67 effective January 1, 2024)

TOTAL Professional Expense Reimbursement Requested: \$ _____
 Limited to \$9,600 annually per fiscal year

Signature: _____

Date: _____



Catholic Diocese of Rockford
 P.O. Box 7044
 Rockford, IL 61125
 Phone: 815-399-4300

Table Expense Reimbursement

NAME: _____ **REIMBURSEMENT PERIOD:** _____

PARISH/CCHS/AGENCY: _____ **CITY:** _____

Comments: Use this reimbursement request for purchases of groceries for meals eaten at the parish rectory and for personal meals eaten at restaurants.

DATE	Grocery Store / Restaurant	Amount	Receipt
10/1/2016	Example: Whole Foods - groceries		✓
TOTAL Table Expense (Split into categories below)			

SUBTOTAL by category: RECEIPTS MUST BE ATTACHED FOR **ALL** ITEMS.

Table Expense – Groceries \$ _____
 Table Expense – Personal meals at restaurants (not ministry-related) _____ *

TOTAL Table Expense Reimbursement Requested: \$ _____

Signature: _____ Date: _____

* Note: Personal meals at restaurants are reimbursable, but according to IRS rules, are taxable and will be added to W-2 wages.

Diocese of Rockford
Professional and Table Expenses
Definitions

PROFESSIONAL EXPENSES (G/L: xxx-40200)	
MILEAGE	The IRS sets a standard mileage reimbursement rate each year to reflect current automobile operating costs. The rate covers gas, insurance, cost of owning (car loan payments or lease payments) and repairs to a vehicle. Report the number of miles driven in a month on the professional expense report. Tolls or Parking are also reimbursable in addition to any mileage calculation. Report any tolls/parking and attach a receipt to the professional expense report. Do not attach receipts for gas, repairs, etc., unless it is a diocesan owned vehicle.
LODGING	The eligible expenses for lodging while at a ministry-related meeting, retreat, conference. Eligible expenses require a receipt which includes date, location and purpose of the lodging.
CLOTHING	The cost of vestments, black clerical suits, dry cleaning, etc.
CELL PHONE	The cost of the regular cell phone service and usage is reimbursable. Please understand that excessive personal use may be denied reimbursement.
DUES & SUBSCRIPTIONS	Professional dues to organizations, subscriptions to magazines, etc.
SUPPLIES	This category includes ministry supplies, computer supplies, books, etc.
MINISTRY-RELATED MEALS OUTSIDE OF RECTORY	Any meals outside of rectory that have a ministry purpose. Please annotate on the receipt the ministry purpose and who is in attendance. You can report any travel related meals also in this category. This expense is part of the professional expense limits for the year.
TABLE EXPENSES (G/L: xxx-45200)	
MINISTRY-RELATED MEALS AT RECTORY	Meals or celebrations at the rectory for a group of people should be a parish expense directly and not be reported on the individual expense report.
PERSONAL MEALS AT RECTORY	Per the IRS, this is an income tax-free benefit to priests. If a priest buys groceries for use at the rectory, he should submit the receipts for reimbursement. This is a separate reimbursement from professional expenses and does not count toward the \$9,600 annual limit for professional expense reimbursements.
PERSONAL MEALS (EATING ALONE OR WITH FRIENDS) NOT AT RECTORY	The IRS views this as a perk or benefit which is taxable. Any personal meals that are reimbursed need to be reported to the diocese annually to be added to the priest's wages for tax reporting.